

“Exhibit H-19”

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

November 30, 2006
Invoice No. 355084

For Legal Services Rendered Through September 30, 2006

Thomas J. Allison

Matter No. 34585-00025

FTD - Case Adminstration

08/01/06 A Jarvis	.13 Telephone conference with T. Allison and S. C. Strong regarding negotiations with bidders.
09/01/06 A Jarvis	.50 Correspondence on plan negotiations.
09/01/06 A Jarvis	.07 Telephone conference with S. C. Strong regarding bidding, plan negotiations.
09/01/06 A Jarvis	.27 Review term sheet for purchase of assets.
09/01/06 B Kotter	.07 Brief conference with S. C. Strong regarding plan and extension of exclusivity (.2).
09/01/06 E Monson	.07 Participate in conference call with S. C. Strong, B. Faizel and T. Allison regarding issues on lead bidder and plan (.2).
09/01/06 S Strong	.70 Telephone conference with T. Allison and B. Fasel regarding UCC issues with proposed plan (0.2); telephone conference with T. Allison and A. W. Jarvis regarding same (0.4); review emails from F. Merola, A. W. Jarvis and B. Fasel regarding current negotiations with potential purchaser plan (0.2); review and analysis of revised August 30 term sheet from potential purchaser (1.1); confer with P. Hunt regarding Plan issues (0.2).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 2
November 30, 2006

09/02/06 A Jarvis .40 Correspondence on bidding, comments on term sheets.

09/02/06 A Jarvis .50 Correspondence on term sheet with potential lead bidder.

09/02/06 A Jarvis .17 Correspondence on bar date order, ballots.

09/03/06 A Jarvis .87 Correspondence on term sheet with potential lead bidder, committees and plan team (.8); review revised term sheets (.8).

09/04/06 A Jarvis .17 Review revisions to term sheet (.3); correspondence with client and committees regarding conference call with bidder (.2).

09/04/06 A Jarvis .17 Conference call with client regarding negotiations with potential lead bidder.

09/04/06 A Jarvis .10 Conference call with potential lead bidder regarding letter of intent, comments of committee.

09/04/06 A Jarvis .13 Conference call with the client and plan negotiating team regarding issues to negotiate with lead bidder (.3); review of letter of intent (.1).

09/04/06 A Jarvis .10 Correspondence on mark up of term sheet with potential lead bidder.

09/04/06 A Jarvis .17 Correspondence on mark up of term sheet with potential lead bidder.

09/04/06 A Jarvis 2.57 Review all comments on potential lead bidder, UCC, FTDF, ECC, and Diversified Committees and revise letter of intent of potential lead bidder; correspondence regarding same.

09/05/06 P Hunt .03 Office conference with S. C. Strong regarding status of bidder negotiations.

09/05/06 A Jarvis .20 Correspondence on Silver Point term sheet.

09/05/06 A Jarvis .20 Revise draft of Silver Point term sheet.

09/05/06 A Jarvis .65 Revise Silver Point letter of intent and draft memo regarding revisions.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 3
November 30, 2006

09/05/06 A Jarvis .20 Telephone conference with B. Fasel, J. Atkinson, S. C. Strong and T. Allison regarding Silver Point negotiations.

09/05/06 A Jarvis .25 Telephone conference with B. Fasel, J. Atkinson and S. C. Strong regarding bidding procedures.

09/05/06 A Jarvis .20 Telephone conference with B. Fasel and T. Allison regarding negotiations with Silver Point.

09/05/06 A Jarvis 1.75 Revise Silver Point letter of intent to review and include comments of four committees and correspondence regarding revised letter of intent.

09/05/06 A Jarvis .10 Conference with Silver Point regarding negotiations.

09/05/06 A Jarvis 1.40 Revise Silver Point term sheet with comments from debtors and committees and draft memo regarding same.

09/05/06 S Strong .13 Telephone conference with A. W. Jarvis regarding Plan issues and strategies.

09/05/06 S Strong .30 Participate in telephone conference with J. Atkinson and B. Fasel regarding Plan strategies and issues (0.5); participate in follow-up call with T. Allison, B. Fasel, J. Atkinson and A. W. Jarvis regarding same (0.4).

09/05/06 S Strong .80 Review and analyze revisions suggested by committees to SP term sheet (0.7); assist A. W. Jarvis with cumulative revisions to SP term sheet (0.6); circulate redline comparison versions to committees and Mesirow (0.3).

09/05/06 S Strong .20 Assist A. W. Jarvis regarding comparison versions of various revisions to SP term sheet (.4).

09/06/06 P Hunt .40 Telephone conference with Creditor Committee and Bidder regarding deal plus plan issues (.6); telephone conference with Mesirow team regarding deal (.6).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 4
November 30, 2006

09/06/06 A Jarvis .23 Telephone conference with T. Allison, B. Fasel, S. C. Strong and P. Hunt regarding Silver Point proposal, revisions to plan to incorporate same.

09/06/06 A Jarvis .25 Correspondence on Silver Point letter of intent.

09/06/06 A Jarvis .25 Correspondence on Silver Point letter of intent, negotiations.

09/06/06 A Jarvis .40 Conference call with Silver Point regarding negotiations on offer.

09/06/06 A Jarvis .35 Conference call with Silver Point and Committees regarding negotiations on offer.

09/06/06 A Jarvis .10 Telephone conference with Silver Point regarding negotiations on offer.

09/06/06 A Jarvis 1.05 Revise Silver Point term sheet with comments from debtors and committees and correspondence regarding revisions.

09/06/06 S Strong .23 Review docket regarding status of Plan exclusivity (0.2); review motion to shorten time regarding same (0.1); exchange emails with A. W. Jarvis regarding further motion needed regarding same (0.2); exchange emails with L. Schwartzer regarding same (0.2).

09/06/06 S Strong .10 Telephone conference with T. Allison, B. Fasel, A. W. Jarvis and P. Hunt regarding Plan structure and issues (.3).

09/06/06 S Strong .80 Participate in conference call with Mesirov team, SP team, and A. W. Jarvis regarding SP term sheet revisions and issues (0.6); review further revisions to proposed SP term sheet (0.3); exchange emails with A. W. Jarvis regarding same (0.2); participate in telephone conference with A. Jarvis, Mesirov team and SP team regarding term sheet issues (0.2); prepare comparison versions of revisions and circulate same to committees counsel (0.3).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 5
November 30, 2006

09/07/06 A Jarvis .67 Conference with T. Allison regarding issues with lead bidder (.4); review and respond to e-mails with additional comments to revised letter of intent (.7); telephone conference with S. C. Strong and Mesirow group regarding negotiations on additional issues (.3); additional correspondence on issues to be addressed in letter (:6).

09/07/06 A Jarvis .17 Telephone conference with T. Allison, B. Fasel, J. Atkinson regarding negotiations with potential lead bidder, open issues.

09/07/06 A Jarvis .20 Telephone conference with potential lead bidder regarding open issues, tasks, revised bid.

09/07/06 A Jarvis .13 Telephone conference with T. Allison, B. Fasel and J. Atkinson regarding issues raised with respect to revised bid, issues with committees.

09/07/06 A Jarvis .30 Telephone conference with attorney for potential lead bidder regarding additional issues to be addressed in revised bid and correspondence regarding same (.7); telephone conference with E. Karasik regarding additional issues to be addressed in revised bid (.2).

09/07/06 A Jarvis .07 Draft correspondence to committees regarding revised bid.

09/07/06 A Jarvis .13 Correspondence on revised bid.

09/07/06 A Jarvis .17 Telephone conference with T. Allison regarding negotiations with bidder and additional issues raised by committees and meeting with Diversified.

09/07/06 A Jarvis .10 Telephone conference with T. Allison and B. Fasel regarding offer from bidder, additional asks from committees.

09/07/06 S Strong .20 Review and analysis of current revisions to Plan (.6).

09/07/06 S Strong .10 Participate in conference call with T. Allison, A. W. Jarvis, B. Fasel, and J. Atkinson regarding liquidation analysis and related issues for Plan (.3).

Client No. 34585
 Debtor USA Commercial Mortgage Co., et al.

Page: 6
 November 30, 2006

09/07/06 S Strong 1.25 Telephone conference with A. W. Jarvis regarding revisions needed to current draft of SP term sheet (0.2); review email and suggested edits from E. Karasik regarding same (0.2); review comments from M. Levinson and R. Charles regarding same (0.3); make revisions to draft of SP term sheet (1.8).

09/07/06 S Strong .30 Email to SP transmitting and explaining revisions to SP term sheet (0.3); email to committees regarding same (0.3).

09/08/06 A Jarvis .15 Telephone conference with J. McCarroll regarding negotiations with Silver Point.

09/08/06 A Jarvis .70 Correspondence with Committees and Mesirow regarding comments on Silver Point term sheet negotiations.

09/08/06 A Jarvis .20 Correspondence with Silver Point regarding negotiations, term sheet.

08/06 A Jarvis .50 Revise term sheet with comments from committees and debtors, corresponding plan modifications.

09/08/06 S Strong .60 Telephone conference with E. Karasik and C. Pajak regarding further SP term sheet issues (0.2); confer with A. W. Jarvis regarding same (0.2); review comments from B. Higgins regarding SP term sheet (0.2).

09/08/06 S Strong .37 Participate in telephone conference with T. Allison, J. Atkinson, S. Smith and A. W. Jarvis regarding various plan issues and strategies (1.1).

09/08/06 S Strong .15 Review revised term sheet from SP (.3).

09/09/06 A Jarvis .25 Correspondence on Silver Point term sheet.

09/09/06 A Jarvis .20 Telephone conference with J. Atkinson and T. Allison regarding Silver Point term sheet, negotiations.

09/09/06 A Jarvis .15 Telephone conference with T. Allison, J. Atkinson and S. C. Strong regarding Silver Point term sheet, Ashby call.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 7
November 30, 2006

09/09/06 A Jarvis .45 Conference call with Mesirow and Silver Point regarding negotiations on Silver Point offer, changes to term sheet and comments on Committees.

09/09/06 S Strong .65 Participate in conference call with Silver Point team and debtors team regarding final revisions requested by committees to proposed term sheet (1.0); telephone conference with A. W. Jarvis regarding same (0.3).

09/10/06 A Jarvis 1.10 Correspondence on term sheet and revise same with comments from committees and debtors and disseminate revisions.

09/11/06 A Jarvis 1.30 Revise Silver Point term sheet and correspondence with committees and Silver Point regarding same (1/2 time).

09/11/06 A Jarvis .30 Telephone conference with S. Kahn and J. McCarroll regarding comments on Silver Point term sheet (1/2 time).

09/11/06 A Jarvis .20 Telephone conference with B. Fasel and J. Atkinson regarding finalizing exhibits to Silver Point term sheet (1/2 time).

09/11/06 A Jarvis .90 Revise Silver Point term sheet and correspondence regarding same (1/2 time).

09/11/06 A Jarvis .20 Correspondence on potential purchasers (1/2 time).

09/11/06 A Jarvis .17 Telephone conference with J. Atkinson regarding plan, Silver Point term sheet and upcoming hearing on pending motions.

09/11/06 A Jarvis .10 Telephone conference with P. Hunt regarding plan and disclosure statement.

09/11/06 A Jarvis .65 Revise Silver Point term sheet and correspondence with committees and Silver Point regarding same (1/2 time).

09/11/06 A Jarvis .15 Telephone conference with S. Khan and J. McCarroll regarding comments on Silver Point term sheet (1/2 time).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 8
November 30, 2006

09/11/06 S Strong .20 Confer with B. J. Kotter regarding bid procedures needed (0.1); analysis of sample bid procedures (0.3).

09/11/06 S Strong .70 Review and analysis of latest revisions to SP term sheet (0.4); participate in telephone conference with debtors and committees professionals regarding same (0.8); confer with A. W. Jarvis regarding same (0.2).

09/11/06 S Strong .30 Review latest draft of SP term sheet (0.3); confer with A. W. Jarvis regarding final edits to same (0.1); review emails from committees counsel regarding same (0.2).

09/12/06 P Hunt .27 Read new term sheet and incorporate terms into draft plan (.8).

09/12/06 A Jarvis .20 Telephone conference with T. Allison regarding IP negotiations, Silver Point term sheet, prepaid interest (1/3 time).

12/06 A Jarvis .10 Correspondence on Silver Point offer (1/2 time).

09/12/06 A Jarvis .20 Telephone conference with J. McCarroll regarding Silver Point term sheet (1/2 time).

09/12/06 A Jarvis .30 Telephone conference with S. C. Strong and J. Atkinson regarding plan exclusivity (1/3 time).

09/12/06 A Jarvis 1.10 Revise Silver Point term sheet and correspondence regarding same.

09/12/06 A Jarvis .30 Telephone conferences with J. McCarroll regarding negotiations on term sheet (1/2 time).

09/12/06 A Jarvis .10 Correspondence on proof of claim issues (1/3 time).

09/12/06 A Jarvis .10 Conference with G. Winger regarding issues on drafting of asset purchase agreement (1/2 time).

Client No. 34585
Debtors USA Commercial Mortgage Co., et al.

Page: 9
November 30, 2006

09/12/06 A Jarvis .30 Telephone conferences with J. McCarroll regarding finalizing term sheet and signing of same (1/2 time).

09/12/06 A Jarvis .55 Revise Silver Point term sheet and correspondence regarding same.

09/12/06 S Strong .20 Participate in telephone conference with J. Atkinson, S. Smith, A. W. Jarvis and E. A. Monson regarding FTDF investor privacy issues and proofs of interest (.2).

09/12/06 S Strong .30 Review emails from L. Schwartzer and S. Smith regarding privacy issues regarding FTDF investors (0.2); exchange emails with A. W. Jarvis regarding same (0.1).

09/12/06 S Strong .13 Review revised Plan term sheet (0.2); exchange emails with P. Hunt and A. W. Jarvis regarding same (0.2).

09/12/06 S Strong .13 Review back-end exclusivity motion (0.2); exchange emails with L. Schwartzer regarding same (0.2).

09/13/06 P Hunt 1.10 Telephone conference with A. W. Jarvis regarding need to file plan and terms (.2); read signed term sheet and First Trust Committee term sheet (.8); revise plan to incorporate new terms and terms wanted by Committees (2.3).

09/13/06 A Jarvis .10 Conference with B. Fasel regarding negotiations with Silver Point (1/2 time).

09/13/06 A Jarvis .10 Telephone conference with S. C. Strong regarding preparation of plan of reorganization for filing (1/3 time).

09/13/06 A Jarvis .10 Correspondence with J. McCarroll regarding hearing, due diligence (1/2 time).

09/13/06 A Jarvis .20 Conference with S. C. Strong regarding preparation of bid procedures motion (1/2 time).

09/13/06 A Jarvis .20 Correspondence with Silver Point regarding due diligence (1/2 time).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 10
November 30, 2006

09/13/06 A Jarvis .10 Telephone conference with S. C. Strong regarding drafting of plan and disclosure statement, meeting with committees.

09/13/06 A Jarvis .07 Correspondence with committees on exclusivity.

09/13/06 A Jarvis .17 Conference with P. Hunt regarding plan revisions.

09/13/06 A Jarvis .10 Correspondence on exclusivity.

09/13/06 A Jarvis .40 Draft revisions of plan of reorganization.

09/13/06 E Monson .23 Participate in conference call with S. C. Strong and J. Atkinson regarding liquidation analysis in plan (.3); additional conference with A. W. Jarvis, S. C. Strong, S. Smith and J. Atkinson regarding plan issues (.4).

09/13/06 S Strong .30 Telephone conference with J. Atkinson and M. Haftl regarding plan and disclosure statement issues, including liquidation analysis (0.6); confer with P. Hunt and A. W. Jarvis regarding plan and disclosure statement preparations (0.3).

09/13/06 S Strong .87 Continue work on proposed Disclosure Statement for plan, and review liquidation analysis assumptions/methodology from Mesirrow (2.4); telephone conference with P. Hunt and A. W. Jarvis regarding plan revisions (0.2).

09/13/06 S Strong .07 Exchange emails and telephone conference with J. Reed regarding new confidentiality agreement from new proposed asset purchaser (.2).

09/13/06 S Strong .07 Exchange emails with counsel for potential asset purchaser regarding status of Plan efforts and competitive bidding process for assets (.2).

09/13/06 S Strong 1.30 Analysis of executed LOI with Silver Point and drafting motion regarding proposed bidding procedures pursuant to LOI (1.8); exchange emails with C. Pajak regarding proposed bidding procedures (0.1); review and analysis of FTD Committees draft of proposed procedures (0.7).

Client No. 34585
 Debtor USA Commercial Mortgage Co., et al.

Page: 11
 November 30, 2006

09/14/06 P Hunt	2.70 Committee call on plan (2.0); office conference with A. W. Jarvis regarding plan drafting (.5); draft plan (5.6).
09/14/06 A Jarvis	.20 Telephone conference with S. C. Strong and T. Allison regarding plan issues (1/3 time).
09/14/06 A Jarvis	.10 Correspondence with Silver Point regarding meeting (1/2 time).
09/14/06 A Jarvis	.20 Correspondence on due diligence matters (1/2 time).
09/14/06 A Jarvis	.20 Telephone conference with J. McCarroll and Silver Point principals regarding negotiation of material adverse condition clause, due diligence (1/2 time).
09/14/06 A Jarvis	.10 Telephone conference with T. Allison regarding plan issues (1/3 time).
09/14/06 A Jarvis	.10 Conferences with B. J. Kotter regarding fee applications (1/3 time).
09/14/06 A Jarvis	.20 Correspondence on bid procedures (1/2 time).
09/14/06 A Jarvis	.20 Correspondence on disclosure statement and plan (1/3 time).
09/14/06 A Jarvis	3.50 Draft Plan and Disclosure Statement (1/3 time).
09/14/06 E Monson	.53 Assist in drafting of plan and disclosure statement.
09/14/06 S Strong	.30 Review emails from S. Smith, E. A. Monson and A. W. Jarvis regarding FTDF privacy issues (0.2); confer with E. A. Monson regarding resolution of same (0.1).
09/14/06 S Strong	.40 Review comments from FTDF regarding proposed Plan (0.2); confer with A. W. Jarvis and P. Hunt regarding Plan drafting issues and strategies related to FTDF (0.2).
09/14/06 S Strong	.10 Confer with A. W. Jarvis regarding Plan and Disclosure Statement drafting issues (.3).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 12
November 30, 2006

09/14/06 S Strong .10 Telephone conference with J. Atkinson regarding Plan and Disclosure Statement preparations and issues (.3).

09/14/06 S Strong 1.50 Drafting and revising Disclosure Statement (2.1); t/c with M. Haftl regarding liquidation analysis for same (0.2); review materials regarding liquidation analysis from Mesirov and incorporate into Disclosure Statement (1.2); confer with A. W. Jarvis regarding same (0.2); exchange emails with J. Miller of BMC regarding balloting issues for Disclosure Statement (0.2); telephone conference with J. Miller regarding same (0.2); incorporate balloting information into Disclosure Statement (0.4).

09/14/06 S Strong .90 Continue drafting and revising proposed bid procedures (1.7); circulate same to Mesirov and A. W. Jarvis for review (0.1).

09/15/06 P Hunt 3.80 Revise Silver Point plan to prepare for filing including: new terms of deal, new agreements reached, revisions to include three trusts and Diversified estate, revisions to income changes made by A. W. Jarvis, changes for consistency of text and cross references.

09/15/06 A Jarvis .10 Telephone conference with J. Atkinson regarding plan and disclosure statement issues (1/3 time).

09/15/06 A Jarvis .30 Telephone conference with M. Levinson, J. Hermann, E. Karasik, and Susan Freeman regarding plan filing (.1 hours); correspondence on exclusivity discussions (.2 hours) (1/3 time).

09/15/06 A Jarvis 6.80 Draft plan and disclosure statement (1/3 time).

Client No. 34585
 Debtor USA Commercial Mortgage Co., et al.

Page: 13
 November 30, 2006

09/15/06 E Monson	3.63 Conference with S. C. Strong, B. Faisal, and J. Reed regarding bid procedures and spend portion of conference with A. W. Jarvis discussing same (1.3); work on revising bid procedures and discussions with S. C. Strong (3.6); review and make comments to disclosure statement and work with A. W. Jarvis and S. C. Strong regarding getting disclosure statement and plan finalized and exhibits put together (6.0).
09/15/06 S Strong	2.33 Continue drafting and revising Disclosure Statement (4.9); confer with K. J. Applegate regarding tax provisions for same (0.2); exchange emails with J. Miller regarding information for same (0.3); exchange emails with S. Smith regarding progress and completion of Disclosure Statement (0.2); telephone conferences with M. Haftl regarding liquidation analysis issues for Disclosure Statement (0.6); prepare exhibits for Disclosure Statement (0.6); oversee filing of Disclosure Statement and Exhibits (0.2).
09/15/06 S Strong	.37 Assist with final preparations of Plan and exhibits for filing (0.8); exchange emails with local counsels office regarding same (0.2); telephone conference with A. Hosey regarding plan and disclosure statement filing (0.1).
09/15/06 S Strong	.13 Confer with A. W. Jarvis regarding back-end exclusivity (0.1); review proposed motion to extend same (0.2); email to local counsel regarding filing of same (0.1).
09/15/06 S Strong	.20 Confer with A. W. Jarvis and E. A. Monson regarding Plan and Disclosure Statement issues and next steps (.6).
09/15/06 S Strong	1.10 Review comments on proposed bid procedures (0.3); participate in telephone conference with B. Fasel, J. Reed and E. A. Monson regarding same (1.3); confer with E. A. Monson regarding further revisions to same (0.2); review and forward to E. A. Monson various comments regarding bid procedures (0.2); confer with A. W. Jarvis regarding timeline of confirmation events for bid procedures motion (0.2).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 14
November 30, 2006

09/17/06 A Jarvis .50 Correspondence and comments on plan (1/3 time).

09/18/06 P Hunt .30 Read emails from A. W. Jarvis regarding circulating plan and amendments to same (.3); office conference with S. C. Strong regarding changes needed on plan and work plan (.2); review redlined plan for Silverpoint and authorize sending same (.1); compile documents needed to make further changes to plan (.3).

09/18/06 A Jarvis .30 Correspondence on negotiations with Silver Point, bid procedures.

09/18/06 A Jarvis .90 Conference with J. McCarroll regarding APA, MAC clause, bid process (1/2 time).

09/18/06 A Jarvis .15 Correspondence on negotiations with Silver Point, bid procedures.

09/18/06 E Monson .10 Review e-mails from FTDC and UCC regarding bid procedures.

09/18/06 S Strong .23 Telephone conference with J. Atkinson regarding plan strategies and bid procedures (.7).

09/18/06 S Strong .20 Review Plan and Disclosure Statement as filed, and exhibits thereto (0.2); exchange emails with S. Smith regarding same (0.1); confer with E. A. Monson regarding amended exhibit needed to Plan (0.1); exchange emails with A. W. Jarvis and E. A. Monson regarding same (0.2).

09/18/06 S Strong .10 Review edits to confidentiality agreement proposed by new potential asset acquirer (0.2); exchange emails with J. Reed regarding same (0.1).

09/18/06 S Strong .37 Exchange emails with E. A. Monson and B. Fasel regarding status of proposed bid procedures (0.1); confer with E. A. Monson regarding development of motion for approval of same (0.1); email to her regarding same (0.1); confer with E. A. Monson regarding issues for motion to approve bid procedures (0.6); telephone conference with A. W. Jarvis and J. McCarroll regarding same (0.2).

Client No. 34585
 Debtor USA Commercial Mortgage Co., et al.

Page: 15
 November 30, 2006

09/18/06 S Strong	1.17 Confer with P. Hunt regarding status of research regarding LSAs for plan implementation (0.2); confer with A. Tsu regarding same (0.1); research and analysis of legal issues concerning transfer of rights under LSA to asset acquirer under a Plan (3.2).
09/19/06 A Jarvis	.50 Conference with S. C. Strong regarding details on bid procedures, resolution of corresponding plan issues (1/2 time).
09/19/06 A Jarvis	.40 Conference with S. C. Strong regarding details of bid procedures (1/2 time).
09/19/06 A Jarvis	.50 Review bid procedures prior to conference call with FTDF committee.
09/19/06 A Jarvis	1.00 Conference call with FTDF Professionals regarding bid procedures, motion to approve.
09/19/06 A Jarvis	.30 Correspondence on MAC clause (1/2 time).
19/06 A Jarvis	.60 Review Offer Letter and prepare bid procedures (1/2 time).
09/19/06 A Jarvis	.30 Correspondence on bid procedures.
09/19/06 A Jarvis	.50 Work on bid procedures.
09/19/06 A Jarvis	.15 Telephone conference with B. Fasel regarding bid procedures.
09/19/06 A Jarvis	.15 Correspondence regarding bid procedures.
09/19/06 A Jarvis	.25 Work on bid procedures.
09/19/06 E Monson	.40 Discussion with C. Pajak regarding comments to bid procedures.
09/19/06 E Monson	.10 Review exhibit to Plan and e-mail from Lia Dorsey; send reply.
09/19/06 E Monson	.25 Conference with J. Reed, B. Fasel and S. C. Strong regarding bid procedures.
09/19/06 E Monson	.25 Conference call with B. Fasel, S. C. Strong and A. W. Jarvis regarding bid procedures.

Client No. 34585
 Debtor USA Commercial Mortgage Co., et al.

Page: 16
 November 30, 2006

09/19/06 E Monson	.85 Participate in portion of conference with A. W. Jarvis, S. C. Strong, T. Allison, B. Fasel and counsel for the FTDFC regarding plan and bid procedure issues and plan issues.
09/19/06 E Monson	3.10 Review motion on bid procedures.
09/19/06 E Monson	.15 Review comments to R. Charles, C. Pajak and J. McCarroll to bid procedures.
09/19/06 S Strong	.85 Telephone conference with A. W. Jarvis regarding progress with proposed bid procedures (0.2); work on revised bid procedures (0.8); confer with E. A. Monson regarding same (0.2); telephone conference with B. Fasel, J. Reed and E. A. Monson regarding same (0.5).
09/19/06 S Strong	.35 Telephone conference with B. Fasel and A. W. Jarvis regarding proposed break-up fee and other bid procedures (7).
09/19/06 S Strong	.45 Review proposed MAC clause from Silver Point for asset purchase agreement (0.3); review proposed revisions from FTDC regarding same (0.2); telephone conference with A. W. Jarvis regarding same (0.1); further review of proposed MAC clause (0.2); review emails from A. W. Jarvis to committees regarding same (0.1).
09/19/06 S Strong	.10 Review confidentiality agreement with another interested asset purchaser (0.1); exchange emails with J. Reed regarding same (0.1).
09/20/06 P Hunt	1.63 Revisions to filed plan (1.0) office conference with A. W. Jarvis regarding plan (.2); further revisions to final plan (3.7).
09/20/06 A Jarvis	.10 Telephone conference with J. McCarroll regarding negotiations on MAC clause, APA.
09/20/06 A Jarvis	.40 Conference with B. J. Kotter, E. A. Monson and S. C. Strong regarding bid procedures, bid procedures motion, negotiations with Silver Point.

Client No. 34585
 Debtor USA Commercial Mortgage Co., et al.

Page: 17
 November 30, 2006

09/20/06 A Jarvis .35 Telephone conference with B. Fasel, J. Atkinson, E. A. Monson and S. C. Strong regarding bid procedures, motion to approve same.

09/20/06 A Jarvis .65 Conference with Mesirow regarding bid procedures (.3), drafting of bid procedures motion (1.0).

09/20/06 A Jarvis .20 Correspondence on due diligence requests from Silver Point.

09/20/06 A Jarvis .40 Revise MAC clause and draft memo to J. McCarroll regarding same.

09/20/06 A Jarvis .10 Correspondence on bid procedures motion.

09/20/06 A Jarvis .15 Further correspondence on MAC clause.

09/20/06 A Jarvis .90 Review term sheet for redraft of MAC clause.

09/20/06 A Jarvis .60 Review and comment on bid procedures.

09/20/06 E Monson 3.25 Work on bid procedures motion.

09/20/06 E Monson .10 Conference with S. C. Strong and B. Fasel regarding bid procedures.

09/20/06 E Monson .30 Review and consider changes received from counsel for FTDF regarding changes to bid procedures and send e-mail to A. W. Jarvis and S. C. Strong regarding same.

09/20/06 E Monson .65 Conference call with J. Atkinson, B. Fasel, S. C. Strong and A. W. Jarvis regarding bid procedures.

09/20/06 S Strong .10 Confer with E. A. Monson regarding status of bid procedures and revisions (.2).

09/20/06 S Strong 1.70 Work on drafting and revisions motion for approval of bid procedures and sales process regarding Silver Point term sheet (3.4).

09/21/06 P Hunt 2.20 Read First Trust letter regarding revisions to plan (.3); incorporate same First Trust revisions into plan (.5); further revisions to plan on prepaid interest and compromise sections (4.9); conference with S. C. Strong

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 18
November 30, 2006

regarding prepaid issues to be included in plan (.3); memorandum to A. W. Jarvis regarding revisions to plan (.3); compile documents on revisions to plan (.2) compile comments to plan by Direct Lenders and First Trust Committees (.1).

09/21/06 A Jarvis .20 Correspondence with FTDF Committee regarding MAC clause.

09/21/06 A Jarvis .10 Conference with P. Hunt regarding plan amendments.

09/21/06 A Jarvis .10 Correspondence regarding plan amendments.

09/21/06 A Jarvis .15 Telephone conference with F. Merola regarding MAC clause.

09/21/06 A Jarvis .30 Correspondence on MAC clause.

09/21/06 A Jarvis .25 Correspondence on bid procedures.

'21/06 A Jarvis .15 Telephone conference with J. McCarroll regarding MAC clause negotiations.

09/21/06 A Jarvis .35 Revise MAC clause.

09/21/06 A Jarvis .25 Revisions to MAC clause and correspondence with J. McCarroll regarding revisions.

09/21/06 A Jarvis .15 Correspondence with J. McCarroll regarding bid procedures.

09/21/06 A Jarvis .40 Revisions and correspondence on MAC clause.

09/21/06 B Kotter .23 Assist in revisions to Bid Procedure drafting and editing (.7).

09/21/06 E Monson .50 Conference with S. C. Strong and C. Pajak regarding bid procedure and timing issues.

09/21/06 E Monson .20 Discussion with C. Pajak regarding bid procedure motion.

09/21/06 E Monson .10 Discussion with S. C. Strong regarding issues on bid procedure issues.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 19
November 30, 2006

09/21/06 E Monson 3.00 Work on solving and responding to issues on bid procedures and work on revising bid procedures.

09/21/06 E Monson .50 Review numerous e-mails from Committees regarding comments to bid procedures.

09/21/06 E Monson .10 Conference call with S. C. Strong and B. Fasel regarding issues on bid procedures.

09/21/06 E Monson .25 Send reply e-mails to various committees on comments.

09/21/06 E Monson .30 Review e-mails from counsel for SP and counsel for FTDC regarding changes to bid procedure motion.

09/21/06 E Monson .15 Conference with A. W. Jarvis and J. McCarroll regarding issues on bid procedures.

09/21/06 S Strong .40 Review email from E. Karasik with comments to current draft of Plan (0.2); review and analysis of revised Plan term sheet from E. Karasik (0.2).

09/21/06 S Strong .85 Review comments from ECC regarding proposed bid procedures (0.2); review further comments from FTDC regarding bid procedures (0.2); confer with E. A. Monson regarding same (0.2); telephone conference with B. Fasel regarding same (0.2); participate in telephone conference with C. Pajak, E. Karasik, E. A. Monson and B. Fasel regarding same (0.9).

09/21/06 S Strong 1.20 Continue drafting and revising motion for approval of bid procedures (2.1); circulate draft to committees and Silver Point for review (0.1); review preliminary comments from FTDC regarding same (0.2).

09/21/06 S Strong .25 Review comments from J. McCarroll regarding proposed MAC clause (0.2); review email from A. W. Jarvis regarding same (0.1); telephone conference with E. Karasik regarding FTDCs views on same (0.1); review revised comments from J. McCarroll regarding MAC clause (0.1).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 20
November 30, 2006

09/21/06 S Strong .15 Review proposed confidentiality agreement from another prospective asset purchaser (.2); exchange emails with B. Fasel regarding revisions needed to same (.1).

09/22/06 P Hunt 1.73 Read and analyze First Trust term sheet (.5); incorporate terms into plan (2.1); read E. Karasik's letter (.6); incorporate terms into plan (1.3); read Gordon & Silver's letter (.5); email to A. W. Jarvis regarding revisions to plan and comments of Committee (.2).

09/22/06 A Jarvis .10 Conference with S. C. Strong and P. Hunt regarding amendments to plan.

09/22/06 A Jarvis .10 Correspondence on Plan.

09/22/06 A Jarvis .30 Conference call with Silver Point and FTDF regarding MAC clause, bid procedures.

09/22/06 A Jarvis .10 Conference with E. A. Monson regarding final changes to bid procedures, issues discussed with Silver Point.

09/22/06 A Jarvis .10 Telephone conference with J. McCarroll regarding bid procedures, MAC clause.

09/22/06 A Jarvis .15 Correspondence regarding MAC clause, bid procedures.

09/22/06 A Jarvis .40 Revise MAC clause.

09/22/06 A Jarvis .45 Revise bid procedures motion.

09/22/06 E Monson .10 Draft e-mail to B. Fasel regarding bid procedures.

09/22/06 E Monson 2.00 Work on finalizing bid procedures including reviewing numerous e-mails and voice mails from Committees and Silverpointe Counsel and send replies (3.1); numerous conversations with J. McCarroll regarding bid procedures and bid procedure motion (.5); discussion with S. C. Strong and B. Fasel and discussion with C. Pajak (.4).

09/22/06 E Monson .80 Work with S. C. Strong regarding getting bid procedures motion finalized.

Client No. 34585
 Debtor USA Commercial Mortgage Co., et al.

Page: 21
 November 30, 2006

09/22/06 S Strong .27 Confer with A. W. Jarvis regarding status of Plan revisions (0.2); review email and revised Plan Term sheet from E. Karasik (0.2); review email and proposed Plan revisions from E. Karasik (0.3); review emails from A. W. Jarvis regarding same (0.1).

09/22/06 S Strong .10 Review messages from A. W. Jarvis, M. Levinson, and J. McCarroll regarding bid procedures, and send message to E. A. Monson regarding same (.2).

09/22/06 S Strong .65 Work on revisions to bid procedures (1.1); review further emails from J. McCarroll, E. A. Monson, G. Garman, and A. W. Jarvis regarding same (0.2).

09/22/06 S Strong 2.10 Work on revisions to bid procedures motion, and circulate draft to committees and J. McCarroll for review (1.9); review revisions to bid procedures motion suggested by C. Pajak and J. McCarroll (0.4); revise and finalize bid procedures motion (1.4); telephone conferences with J. McCarroll regarding final edits (0.3); prepare and transmit final bid procedures motion with exhibits to local counsel for filing (0.2).

09/23/06 P Hunt .13 Initial review of First Trust revisions to plan (.3); email to A. W. Jarvis regarding same (.1).

09/24/06 A Jarvis .53 Review committee term sheet and revise plan.

09/25/06 P Hunt 3.43 Further review of First Trust comments on plan and revise same to incorporate (9.8); conference with A. W. Jarvis regarding plan issues (.5).

09/25/06 A Jarvis .13 Conference with S. C. Strong regarding resolution of certain issues under the plan.

09/25/06 A Jarvis .17 Conference with P. Hunt regarding changes to plan.

09/25/06 A Jarvis .13 Telephone conference with J. Atkinson regarding plan, disclosure statement.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 22
November 30, 2006

09/25/06 A Jarvis .10 Correspondence on plan term sheet.

09/25/06 A Jarvis .05 Telephone call to J. McCarroll regarding due diligence issues.

09/25/06 A Jarvis .20 Correspondence on due diligence issues regarding Silver Point.

09/25/06 A Jarvis .10 Correspondence on bid procedures.

09/25/06 E Monson .60 Revise bid procedure to address concern revised by ECC and proof bid procedures.

09/25/06 E Monson .15 Review e-mail from J. Reed regarding bid procedures and send reply along with copy of bid procedures.

09/25/06 E Monson .10 Review additional e-mail from J. Reed and send reply (.2).

09/25/06 E Monson .15 Review voice mail from J. McCarroll regarding loan servicing agreements and discuss with A. W. Jarvis.

09/25/06 S Strong .20 Confer with A. W. Jarvis regarding Plan issues and committees views (0.4); participate in telephone conference with E. Karasik and A. W. Jarvis regarding same (0.2).

09/25/06 S Strong .20 Telephone conference with J. McCarroll regarding LSAs (0.2); exchange emails with S. Smith regarding same (0.2); telephone conference with S. Smith regarding same (0.1); confer with A. W. Jarvis regarding same (0.1).

09/25/06 S Strong .15 Telephone conference with J. Reed regarding bid procedures (0.1); review Bid Procedures Motion as filed and forward same to J. Reed (0.2).

09/25/06 S Strong .10 Review proposed notice regarding bid procedures motion, and email to J. McPherson regarding same (.2).

Client No. 34585
 Debtor USA Commercial Mortgage Co., et al.

Page: 23
 November 30, 2006

09/26/06 P Hunt 2.77 Revise plan, including omitting duplicative, conflicting provisions, revising definitions, reorganizing certain provisions, review for conformity, adding provisions relevant to Capital Realty and payment reserves, omit penalty claim treatment (8.3).

09/26/06 A Jarvis .33 Telephone conference with T. Allison, J. Atkinson and S. C. Strong regarding Diversified issues, plan amendments, fee issues.

09/26/06 A Jarvis 1.50 Revise plan of reorganization.

09/26/06 A Jarvis .03 Telephone call to P. Hunt regarding plan revisions.

09/26/06 A Jarvis .33 Work on disclosure statement.

09/26/06 A Jarvis .15 Telephone conference with J. McCarroll regarding APA, bid procedures.

09/26/06 E Monson .17 Discussion with P. Hunt regarding proofs of interest and bar date issues in connection with plan and get copies of orders for dates to include in plan.

09/26/06 S Strong .90 Confer with A. W. Jarvis regarding FTDCs motion for confidential fund member information (0.1); review and analysis of issues raised and prepare for hearing on same (0.8).

09/26/06 S Strong .25 Telephone conference with J. McCarroll regarding LSAs requested by Silver Point (0.2); confer with A. W. Jarvis regarding same (0.1); telephone conference with J. McCarroll and A. W. Jarvis regarding status of proposed asset purchase agreement and related issues (0.2).

09/26/06 S Strong .15 Telephone conference with J. McCarroll regarding potential local counsel for Silver Point (0.1); email to L. Schwartzer and A. W. Jarvis regarding same (0.1); review email from L. Schwartzer and A. W. Jarvis regarding same (0.1).

09/27/06 P Hunt 1.60 Continue to revise plan.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 24
November 30, 2006

09/27/06 A Jarvis .15 Correspondence on issues regarding Silver Point offer.

09/27/06 S Strong 2.90 Review drafts of proposed responses to FTDFs motion to obtain confidential investor information (1.1); exchange emails with L. Schwartzer regarding same (0.2); review and edit revised draft of response to FTDF motion regarding confidential investor information (0.4); make final revisions to same and transmit to local counsel for filing (0.3); review email from S. Smith regarding same (0.1); telephone conference with L. Schwartzer and E. A. Monson regarding same (0.1); prepare for hearing on same (0.7).

09/27/06 S Strong 1.20 Telephone conference with J. Reed regarding LSA analysis and Silver Point requests regarding same (0.1); further analysis of issues regarding LSAs and Silver Points requests regarding same (0.8); exchange voice messages with J. McCarroll regarding same (0.1); telephone conference with J. Atkinson, S. Smith and J. Reed regarding same (0.4); review email from J. McCarroll regarding same (0.2); telephone conference with J. McCarroll regarding same (0.3); exchange emails with J. Atkinson regarding same (0.1); email to J. McCarroll regarding same (0.2); email to B. Fasel regarding same (0.2).

09/28/06 P Hunt 1.03 Make revisions to plan (1.3); review and incorporate A. Tsu's edits and changes (1.8).

09/28/06 S Strong .20 Confer with J. Reed of Mesirrow regarding Silver Points requests concerning LSAs (0.2); telephone conference with B. Fasel of Mesirrow regarding same (0.2).

09/29/06 A Jarvis .10 Correspondence with client regarding plan, pre-paid interest issue.

09/29/06 A Jarvis .10 Correspondence with Silver Point regarding plan.

09/29/06 A Jarvis .10 Correspondence with Committees regarding revised plan.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 25
November 30, 2006

09/29/06 A Jarvis	.15 Correspondence with client regarding Silver Point servicing issues.
09/29/06 A Jarvis	.10 Correspondence on due diligence issues with B. Fasel.
09/29/06 S Strong	.20 Telephone conference with A. W. Jarvis regarding bridge order needed for back-end exclusivity (0.1); email to local counsel regarding same (0.2); review draft of proposed stipulated order regarding same (0.2); email to J. McPherson regarding same (0.1).

TOTAL FOR LEGAL SERVICES RENDERED	\$39,381.41
-----------------------------------	-------------
